

EXHIBIT C

C042028[1]

```
<html>
<head>
<!-- CATEGORY 042028 -->
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```
<title>JCPenney: Country Curtains, Curtain Drapes, Country Curtain Drapes, window
Valances, Sheer Window Coverings</title>
<meta name="description" content="Beautiful country curtains and country drapes are
featured in the JCPenney country style curtains collection. Our country curtains
and other window coverings add style and beauty to any window.">
<meta name="keywords" content="Country Curtains, Curtain Drapes, Country Curtain
Drapes, window Valances, Sheer Window Coverings, Lace Curtains, Plaid Curtains">

<meta http-equiv="Content-Language" content="en-us" />
<link rel="stylesheet" href="res/new/ss/style.css" type="text/css" />
<link rel="stylesheet" href="res/new/ss/tabs.css" type="text/css" />
<script type="text/javascript" src="res/new/js/tabs.js"></script>
<script type="text/javascript"
src="http://www.jcpenney.com/jcp/JavaScript/Validation.js"></script>
</head>
<body bgcolor="#FFFFFF" leftmargin="4" topmargin="4" marginwidth="4"
marginheight="4">
<div align="center">
<table border="0" cellpadding="0" cellspacing="0" width="789">
  <tr>
    <td colspan="2" align="center"><table width="772" cellspacing="0"
cellpadding="0" border="0">
      <tr>
        <td width="336"><a
href="http://www.jcpenney.com/jcp/jmetcap.aspx?siteID=700033538&url=default.aspx"><i
mg src="res/new/img/T1_jcp_logo.gif" border="0" /></a></td>
        <td align="left" width="436">
          <table cellspacing="0" cellpadding="0" border="0">
            <tr>
              <td><table cellspacing="0" cellpadding="0" align="center" border="0">
                <tr>
                  <td><a
href="http://www.jcpenney.com/jcp/jmetcap.aspx?siteID=700033538&url=CustomerService.
aspx"></a></td>
                  <td><a
href="http://www.jcpenney.com/jcp/jmetcap.aspx?siteID=700033538&url=AccountServices.
aspx"></a></td>
                  <td><a
href="http://www.jcpenney.com/jcp/jmetcap.aspx?siteID=700033538&url=bag.aspx"></a></td>
                  <td class="shopbox1"><a
href="http://www.jcpenney.com/jcp/jmetcap.aspx?siteID=700033538&url=bag.aspx"></a>0 items<br>subtotal: $0.00</td>
                </tr></table></td>
              <td><table cellspacing="0" cellpadding="0" align="left" border="0">
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```